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ABSTRACT

This book documents the rise of tax-advantaged college savings plans and analyzes the rhetoric surrounding each state's program adoption to understand what such programs really mean. The book concludes with a Best Practices description of the ideal tax-advantaged college savings plan that maximizes public responsibility to pay for higher education. The chapters are: (1) "Introduction: 'Who Pays for Higher Education?'"; (2) "Context: College Affordability, the 'Public-versus-Private Responsibility' Debate, and College Savings and the Tax Code"; (3) "Tax-advantaged College Saving Plans: Concepts & Definitions, Origins & Growth"; (4) "Tax-advantaged College Savings Plans: The National Landscape"; (5) "Pennsylvania's 'Tuition Account Program': A Study in Miniature"; (6) "'Talk & Action:' A Rhetorical and Behavioral Analysis of the National Landscape of Tax-advantaged College Savings Plans"; and (7) "Conclusion: The Ambiguity of 'Publicness'." Appendixes contain the 50-state taxonomy of plans, state profiles, and a survey of Pennsylvania financial aid directors. (Contains 3 figures, 22 tables, and 604 references.) (SLD)

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